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Pension and Health Plans: 2015 Year-End Review

February 2016

Over the past year, the U.S. Departments of Labor, Treasury, and Health and Human Services, as well as the Internal Revenue Service, have issued a variety of rules and regulations applicable to both pension and welfare plans. Employers and other plan sponsors of ERISA-covered benefit plans should be reviewing their plan documents, policies and procedures, and participant communications to make sure they are complying with the current rules and regulations. In this *Pension and Health Plans: 2015 Year-End Review*, we provide an overview of these rules and regulations.

Related People



Mark Brossman Partner

New York



Levin
Partner
New York



Ronald Richman

Partner New York



Susan
Niver
Special Counsel
New York

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